

# Tax Information for Head of Household Filing Status

## General Information

Although you may be the “head of the house,” you may not be able to qualify for the head of household filing status. The following paragraphs will explain the rules and help you decide if you qualify to use the head of household filing status.

In general, California law and federal law use the same definition for head of household. Therefore, when you use the head of household filing status on your federal return, you must also use the head of household filing status on your California return.

## Specific Requirements

You may be able to file as head of household if you are unmarried or considered unmarried on the last day of the year. In addition, you must have paid more than half the cost of keeping up a home for you and a qualifying person for more than half the year. If two or more people keep up the same home, only one of the people may claim the head of household filing status. (See page 2 of this publication for more information about Keeping Up A Home.) Rules to qualify for head of household, including a special rule for a parent who does not live with you, are explained in more detail later in this publication.

If you qualify to file as head of household, your tax rate will be lower than the rate for single or the married filing separate filing statuses. Also, your standard deduction will be higher than if you file as single or married filing separately. (You cannot claim both the standard deduction and the itemized deduction.)

The head of household filing status may be claimed on Form 540A, Form 540, or Form 540NR by checking the box on line 4. You compute your tax by using the filing status 4, Head of Household column of the Tax Table for the tax year in question. If your taxable income is more than \$50,000, you must use the tax rate schedule to compute your tax.

To see if you qualify for the head of household filing status, refer to the Head of Household Qualification Checklist on page 4 of this publication.

**Temporary Absences.** Despite temporary absences due to special circum-

stances of either yourself, your spouse, or qualifying individual, you are considered to occupy the same household. Temporary absences due to special circumstances include those due to illness, education, business, vacation, military service, and, in some cases, incarceration. If you or the qualifying individual are absent, it must be reasonable to assume that you or your qualifying individual will return to the household after the temporary absence, and you must continue to maintain a household in anticipation of the return.

**Death or Birth.** If the dependent who qualifies you to file as head of household dies during the year, you still may be able to claim the head of household filing status. You must have provided more than half of the cost of keeping up a home that was the dependent's main home for more than half the year, or, if less than half the year, the period during which your dependent lived.

If your child was born alive during the year, you may still qualify for the head of household filing status. This is true even if the child lived only for a minute. There must be proof of a live birth shown by an official document, such as a birth certificate.

### Dual-status and Nonresident Alien

**Taxpayers.** You may not claim head of household status if you are a nonresident alien or maintain dual status.

## Unmarried

If you were unmarried by the last day of the tax year, each of the following individuals are considered persons who can qualify you for head of household status:

1. Your child, grandchild, stepchild, or adopted child who is:
  - a. Single. This child does not have to be your dependent. However, a foster child must be your dependent and live with you the entire year.
  - b. Married. This child must qualify as your dependent. However, if your married child's other parent claims the child as a dependent under the special rules for a noncustodial parent on page 3 of this publication, the child does not have to be your dependent.

2. Any relative listed below whom you claim as a dependent. However, if your dependent parent does not live with you, a special rule applies. See “Father or Mother” below.

Parent	Son-in-law
Grandparent	Daughter-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Half Sister	Half Brother
Stepbrother	Stepsister
Stepmother	Stepfather
Mother-in-law	Father-in-law
Aunt*	Niece**
Uncle*	Nephew**

**\*Aunt/Uncle** may qualify only if he or she is the brother or sister of your father or mother.

**\*\*Nephew/Niece** may qualify only if he or she is the child of your brother or sister.

**Cousin.** A cousin is a descendant of a brother or sister of your father or mother and does NOT qualify under the relationship test as a relative.

**Father or Mother.** You may be eligible to file as head of household even if your dependent parent does not live with you. You must pay more than half the cost of keeping up a home that was the main home for the entire year for your father or mother. You must pay more than half of the cost of keeping up your father or mother's home or you must pay more than half the costs for your parent to live in a rest home or home for the elderly.

Any of the above relationships that were established by marriage are not ended by death or divorce.

**Adoption.** Before legal adoption, a child is considered to be your child if he or she was placed with you for adoption by an authorized agency. The child must have been a member of your household. If the child was not placed with you by such an agency, the child will meet this test only if he or she was a member of your household for your entire tax year.

**Foster Child.** A foster child must live with you as a member of your household for the entire year to qualify as your dependent. However, if a government or a tax-exempt child-placement agency makes payments to you as a foster parent, the child cannot be claimed as your dependent and you will not qualify for the head of household filing status.

## Married, Considered Unmarried

For tax purposes, if you are married, you will be considered unmarried on the last day of the tax year if you meet all of the following tests:

1. You file a return separate from your spouse's return.
2. You paid more than half the cost of keeping up your home for the tax year.
3. Your spouse did not live in your home at any time during the last six months of the tax year. (See Temporary Absences previously explained in this publication.)
4. Your home was the main home of your dependent child, stepchild, or adopted child for more than half the tax year; or a foster child whom you can claim as a dependent and who lived with you the entire year (for example, your dependent grandchild who lived with you the entire year). You can still meet this test if you cannot claim your child as a dependent only because
  - a. You state in writing to the non-custodial parent that he or she may claim the dependent exemption to which you were entitled; or
  - b. The noncustodial parent provides at least \$600 support for the dependent and claims an exemption for the dependent under a pre-1985 divorce or separation agreement.

**Nonresident Alien Spouse.** You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. Your spouse is not considered your relative. You must have another qualifying relative and meet the other tests to be eligible to file as a head of household. However, you are considered married if you have chosen to treat your spouse as a resident alien. For more information on nonresident alien and resident alien status, refer to IRS Publication 519.

## Keeping Up A Home

You are keeping up a home only if you pay more than half of the costs of the home. If two or more people keep up the same home, at most, only one of the people could pay more than half of the cost of keeping up the home. However, if two or more families occupy the same

dwelling, but maintain separate finances, and each family does not contribute to the support of the other family, each family may be treated as keeping up a separate "home." The taxpayer who provides more than one-half the cost of maintaining that separate home is treated as keeping up that separate home. To determine whether you paid more than half of the cost of keeping up a home, use the Cost of Keeping Up a Home worksheet below.

**Costs you include:** Rent, mortgage interest, property taxes, insurance on the home, repairs, utilities, and food eaten in the home.

**Do not include:** Clothing, education, medical treatment, vacations, life insurance, transportation, the rental value of a home you own, or the value of your services or those of a member of your household.

**State AFDC (Aid to Families with Dependent Children).** State AFDC payments you use to keep up your home do not count as amounts you paid. They are amounts paid by others that you must include in the total cost of keeping up your home to figure if you paid more than half.

### Cost of Keeping Up a Home

	Amount You Paid	Total Cost
Property taxes	\$ _____	\$ _____
Mortgage interest expense	\$ _____	\$ _____
Rent	\$ _____	\$ _____
Utility charges	\$ _____	\$ _____
Upkeep and repairs	\$ _____	\$ _____
Property insurance	\$ _____	\$ _____
Food consumed on the premises	\$ _____	\$ _____
Other household expenses	\$ _____	\$ _____
Totals	\$ _____	\$ _____
Minus total amount you paid		(\$ _____)
Amount others paid		\$ _____

If you paid more than half of the total cost, you meet the requirement of keeping up a home.

## Dependents

If the person you support is required to be your dependent for the head of household filing status, the following five tests must be met for a person to be your dependent:

1. Member of Household or Relationship Test
2. Citizenship Test
3. Joint Return Test
4. Gross Income Test
5. Support Test

**Member of Household or Relationship Test.** To meet this test, a person must live with you for the entire year as a member of your household or be related to you. (See Temporary Absences and the list of relatives explained earlier in the paragraph titled "Unmarried.") **If at any time during the year the person was your spouse, you may not claim that person as a dependent.**

**Citizenship Test.** To meet this test, for some part of the calendar year in which your tax year begins, a person must be a U.S. citizen or resident, or a resident of Canada or Mexico.

**Joint Return Test.** Even if the other dependency tests are met, you are generally not allowed an exemption for your dependent if he or she files a joint return. However, you may take an exemption for your married dependent who files a joint return if the following apply:

1. Neither your dependent nor your dependent's spouse is required to file a return;
2. Neither your dependent nor your dependent's spouse would have a tax liability if they filed separate returns; **and**
3. Your dependent and your dependent's spouse only file a joint return to get a refund of tax withheld.

**Gross Income Test.** Generally, you may not take an exemption for a dependent if that person had gross income in excess of the federal allowable dependent exemption amount for a particular tax year.

For federal allowable dependent exemption amounts, see the federal instruction booklet for the particular tax year.

This test does not apply if the person is your child and is either under 19 years old, or a full time student who is under 24 years old.

**Child Defined.** For purposes of the Gross Income Test, your child is your son, stepson, daughter, stepdaughter, a legally adopted child, or a child who was placed with you by an authorized placement agency for your legal adoption. A foster child who was a member of your

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household for the entire tax year is also considered your child.

**Student Defined.** To qualify as a student, during some part of each of five calendar months during the calendar year (not necessarily consecutive), your child must be:

1. A full-time student at a school that has a regular teaching staff, course of study, and regularly enrolled body of students in attendance; **or**
2. A student taking a full-time, on-farm training course given by a school described in 1 above, or a state, county, or local government.

**Support Test.** You must provide more than half of a person's total support during the calendar year to meet the support test. To figure whether you have provided more than half the support, compare the amount you contributed for the person's support with the entire amount of support the person received from all sources, including tax exempt income such as social security benefits and AFDC, and the person's own funds used for support. Your contribution may not include any part of your child's support that was paid by the child with the child's own wages, even if you pay the wages. A person's own funds are not support unless they are actually spent for support.

**Special Rules For a Noncustodial Parent.** The noncustodial parent will be treated as providing more than half of the child's support if:

1. The custodial parent signs a written declaration that he or she will not claim the exemption for the child, and the noncustodial parent attaches this written declaration to his or her return;
2. A decree or agreement went into effect after 1984 and it unconditionally states that the noncustodial parent can claim the child as a dependent; **or**
3. A decree or agreement executed before 1985 provides that the noncustodial parent is entitled to the exemption, and he or she provides at least \$600 for the child's support during the year, unless the pre-1985 decree or agreement is modified after 1984 to specify that this provision will not apply.

For more information on head of household, refer to IRS Publication 17.

# Head of Household Qualification Checklist

## Purpose of Checklist

Use this checklist to determine if you qualify to use the head of household filing status. Although you may be the “head of the house,” you may not qualify to use the head of household filing status. So, to see if you meet all of the requirements of the head of household filing status, read the statements printed in bold type in sections A, B, and C, below, and find the one that applies to you. Then answer the set of questions listed below the statement you select.

**Note:** 1) Two or more people sharing the same household may not claim the head of household filing status.<sup>1</sup>  
2) In the future, we may ask you to provide similar information to verify your head of household filing status.

## Section A

**If you were still MARRIED by the last day of the tax year, you may be able to use the head of household filing status. Answer only section A questions, below, to see if you qualify.**

1. Are you filing a return separate from your spouse?  
☐ Yes, go to question 2.    ☐ No, STOP; you do not qualify.
2. Did you pay more than half the cost of keeping up your home<sup>1</sup> for the tax year?  
☐ Yes, go to question 3.    ☐ No, STOP; you do not qualify.
3. Did you live with your spouse at any time during the last six months of the year?<sup>2</sup>  
☐ Yes, STOP; you do not qualify.    ☐ No, go to question 4.
4. Did your DEPENDENT<sup>3</sup> child, stepchild, or adopted child live in your home for more than one-half of the year<sup>2</sup>, or did your DEPENDENT<sup>3</sup> foster child<sup>4</sup> live in your home for the entire year?  
☐ Yes, you qualify to use the head of household filing status.    ☐ No, STOP; you do not qualify.

## Section B

**If you were SINGLE, DIVORCED, or LEGALLY SEPARATED<sup>5</sup> by the last day of the tax year, and you are claiming your CHILD, GRAND-CHILD, STEPCHILD, or foster child as a qualifying individual, answer only section B questions, below, to see if you qualify.**

1. Did your child, grandchild, or stepchild live with you for over one-half of the year<sup>2</sup>, OR did your DEPENDENT<sup>3</sup> foster child<sup>4</sup> live with you for the entire year?<sup>2</sup>  
☐ Yes, go to question 2.    ☐ No, STOP; you do not qualify.
2. Did YOU pay more than half the cost of keeping up your home?<sup>1</sup>  
☐ Yes, you qualify to use the head of household filing status.    ☐ No, STOP; you do not qualify.

## Section C

**If you were SINGLE, DIVORCED, or LEGALLY SEPARATED<sup>5</sup> by the last day of the tax year, and you are claiming a DEPENDENT<sup>3</sup> RELATIVE<sup>6</sup> other than your child, grandchild, or stepchild, answer only section C questions, below, to see if you qualify.**

1. Was this relative your dependent?<sup>3</sup>  
☐ Yes, go to question 2.    ☐ No, STOP; you do not qualify.
2. Was your dependent relative also your parent?  
☐ Yes, go to question 3.    ☐ No, go to question 4.
3. Did your dependent parent live in the U.S., Canada, or Mexico?  
☐ Yes, go to question 5.    ☐ No, STOP; you do not qualify.
4. Did your dependent relative live with you for over one-half of the tax year?<sup>2</sup>  
☐ Yes, go to question 5.    ☐ No, STOP; you do not qualify.
5. Did you pay more than one-half the cost of keeping up the home?<sup>1</sup>  
☐ Yes, you qualify for the head of household filing status.    ☐ No, STOP; you do not qualify.

## Footnotes:

<sup>1</sup> See page 2 of this publication for more information about keeping up a home.

<sup>2</sup> You are considered to occupy the same household despite temporary absences due to special circumstances of either yourself, your spouse, or the qualifying person. (See Considered Unmarried on page 2 of this publication.) Temporary absences due to special circumstances include those due to illness, education, business, vacation, military service, and, in some cases, incarceration.

<sup>3</sup> See page 2 of this publication for the definition of DEPENDENT and who may qualify as your dependent.

<sup>4</sup> If you received AFDC payments as a foster parent, you may not claim the child as your dependent.

<sup>5</sup> An individual legally separated from his or her spouse under a decree of divorce or of separate maintenance.

<sup>6</sup> Your cousin is a descendant of the brother or sister of your father or mother and does NOT qualify as a relative. However, if your cousin is your dependent foster child, refer to section B above.